

# **Appeals Process**

## **Informal Appeal**

The information provided here is intended to provide property owners with a general understanding of what must be done to submit a valid informal appeal.

### **How and when are informal appeals to be filed?**

#### **Real Property Appeals**

A request for an informal review of your assessed value must be made **in writing** by completing the Informal Review Form. The form must be completed **in its entirety** to be considered a valid appeal. **The request must be returned to the Assessor's Office within 30 days of the date of the most recent notice of assessed value.** If the form is received after the 30 day period, it will be considered a request to appeal to the Board of Equalization and Review.

#### **Valid Reasons For An Appeal**

1. The assessed value is not comparable to market value as of the last reappraisal date.
2. The assessment is not equitable to comparable properties as of the last reappraisal date.

#### **Invalid Reasons For An Appeal**

1. Taxes are too high.
2. Inability to pay.
3. Lack of County services.
4. Amount or percent of increase.

#### **How The Appeal Will Be Reviewed**

The property owner is responsible for supplying information which supports his or her opinion of market value for the property in question. Such information may include, but is not limited to, a recent appraisal, recent construction cost, asking price or comparable sales of similar properties. It is of utmost importance that proper information is provided to the appraiser who will review the assessment. One of our staff may contact you for additional information or to make an on-site inspection of the property. This information will be taken into consideration by the appraiser responsible for your area. The appraiser will provide a notice of real estate value that will reflect their decision. Based upon all the information available to the appraiser, he or she will decide one of three ways:

1. The property was assessed greater than market value and will be reduced to reflect current market value.
2. The property was under assessed and the value will be increased to reflect current market value.
3. The property is currently assessed at market value and no change will be made.

### **Market Value**

North Carolina General Statute 105-283 defines market value as: “All property, real and personal, shall as far as practical be appraised or valued at its true value in money . . . the words “true value” shall be interpreted as meaning market value, that is, the price in terms of money at which a property could change hands between a willing buyer and seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of all uses which the property is adapted and for which it is capable of being used.”

For further assistance or additional information please call the Assessor’s Office at **(828) 287-6355**.

### **Rutherford County Board of Equalization and Review**

The information presented here is intended to provide property owners with a general understanding of what must be done to pursue an appeal to the Rutherford County Board of Equalization and Review. In addition, information is provided explaining the hearing procedure and the operations of the Board.

### **What is the Board of Equalization and Review?**

The Board of Equalization and Review is the first step in the formal appeals process. If a taxpayer is not satisfied with the results of the informal review by the County Assessor’s Office, he may then file an appeal with the Board. The Board is authorized to hear appeals of listing and appraisal decisions of the Rutherford County Tax Assessor’s Office. The Board is composed of five members and one alternate appointed to a one year term by the Rutherford County Board of Commissioners.

### **How and when are Appeals to the Board of Equalization and Review due to be filed?**

A request for an appeal to the Board of Equalization and Review must be in writing. The request must state the grounds for the appeal and identify the property in question. The request must be signed by the property owner or the property owner’s attorney. A non-attorney “tax representative” may sign a request only if he attaches a copy of his “power-of-attorney” to represent the property owner. In the case of a partnership or corporation, a request for appeal must be signed by a general partner of a partnership, an officer of a corporation, or an attorney for the organization. Following receipt of the request for appeal, the party making the request

will receive a Board of Equalization and Review appeal form from the County Assessor's Office. This form must be completed and returned to the Board within 15 days.

A request for appeal of real estate must be filed within 30 days after the County Assessor has mailed a notice of value or anytime prior to the adjournment of the Board of Equalization and Review for the purpose of taking appeals. The date at which the Board will adjourn for the purpose of taking appeals will be advertised 10 days prior to the first meeting of the Board. The first meeting of the Board is usually the first Monday in April; however, in some years it may be delayed as late as the first Monday in May. The only notice of assessed value for personal property is the tax bill; therefore, a request for appeal of personal property must be filed within 30 days after the County Tax Collector has mailed the tax bill. Tax bills are usually mailed in August of each year.

A request for an appeal form submitted by a means other than the United States mail is considered to be filed on the date it is received in the office of the County Assessor. An appeal form is considered to be filed on the date shown on the postmark stamped by the U.S. Postal Service. If there is no postmark, or if the postmark does not show the date of mailing, the request for appeal will be considered to be filed the date it is received in the office of the County Assessor.

### **What are the grounds for an appeal?**

**Valuation Decisions:** Grounds for appealing "valuation" decisions are generally:

1. That the property has been appraised at a figure in excess of its true value in money or
2. That the property has been appraised at a greater percentage of its true value in money than other similar property in the county. **An increase in value, by itself, is not the basis for appeal.**

**Listing Decisions:** Grounds for appealing "listing" decisions are

1. The property is not taxable.
2. The property has been assessed against the wrong person.
3. Procedural requirements have not been met.

### **Where are Appeals heard?**

**Informal Appeals** are heard in the Rutherford County Assessor's Office at 229 N. Main Street, Rutherfordton, NC 28139

**Formal Appeals** go before the Board of Equalization and Review, Rutherford County Annex, 289 N. Main Street, Rutherfordton, NC 28139

## **Who will be present at the Hearings?**

The five members of the Board of Equalization and Review and the County Assessor acting as clerk to the Board will conduct the hearing. The County Assessor will provide a secretary to take the minutes of the meeting. The appraiser responsible for the property in question will be present to present the County's position on the appeal.

Unless the County Assessor and the property owner have reached an assessment agreement prior to the hearing, the property owner (or his attorney) must be present. Property owners are allowed to represent themselves at the Board of Equalization and Review, they may send an attorney or they may grant power of attorney to a representative.

## **How are Hearings conducted?**

A hearing before the Board of Equalization and Review is the first step in the formal appeal process. In hearings involving "valuation," the county's appraisal is presumed to be correct. In order for a property owner to prevail, he must carry the burden of proof. The property owner may bring witnesses, however, due to limited time they are encouraged to bring 6 copies of all evidence in written form. An appraiser from the office of the County Appraiser will inspect the property and take photographs prior to the hearing. The appraiser will present his recommendation to the Board at the hearing. After all evidence is presented, the Board will consider all the evidence and inform the property owner of its decision, in writing, within 30 days after the hearing.

Anyone desiring further information concerning the Board of Equalization and Review may contact the County Assessor's Office, P.O. Box 143, Rutherfordton, NC 28139 or call (828) 287-6355.

## **The North Carolina Property Tax Commission**

The information included here is intended to provide property owners with a general understanding of what must be done to pursue an appeal to the North Carolina Property Tax Commission. In addition, information is provided explaining the hearing procedure and the operations of the Commission.

## **What is the Property Tax Commission?**

The North Carolina Property Tax Commission is the trial court of record in property tax cases within its jurisdiction. It is authorized to hear appeals from listing and appraisal decisions of County Boards of Commissioners and Boards of Equalization and Review, and from orders of County Board of Commissioners adopting schedules, standards and rules for use in reappraisal programs. It also hears appeals by public service companies from the appraisal of their property by the Department of Revenue. The Commission is composed of five members; three

appointed by the Governor and one each by the Lieutenant Governor and the Speaker of the House.

### **How and when are Appeals to the Property Tax Commission due to be filed?**

A notice of appeal to the Commission from a local property tax decision must be **in writing**. It may be in the form of a letter; however, it must state the grounds for the appeal and identify the property in question. The appeal should be signed by the property owner or the property owner's attorney. A non-attorney "tax representative" may sign an appeal notice only if he attaches a copy of his "power-of-attorney" or other authorization to represent the property owner. In the case of a partnership or corporation, a notice of appeal should be signed by a general partner of the partnership, an officer of a corporation, or an attorney for the organization. In all cases, a copy of the notice of appeal should be sent to the county assessor at the time the appeal is filed with the Commission. Following receipt of the notice of appeal by the Commission, the party making the appeal will be provided an Application of Hearing (Form AV-14) with instructions. This Application must be completed and returned to the Commission within 30 days.

Appeals to the Property Tax Commission from orders of boards of equalization and review or from boards of county commissioners (other than orders adopting uniform schedules of value) must be filed **within 30 days** after the board has mailed notice of its decision. Appeals from an order adopting schedules of value must be filed in accordance with G.S. 105-290(c) and (e).

A notice of appeal submitted by a means other than United States mail is considered to be filed on the date it is received in the office of the Commission. A notice of appeal submitted by United States mail is considered to be filed on the date shown on the postmark stamped by the U.S. Postal Service. If there is no postmark or if the postmark does not show the date of mailing, the appeal will be considered to be filed the date it is received in the office of the Commission.

### **What are grounds for an appeal?**

**Valuation Decisions:** Grounds for appealing "valuation" decisions are generally

1. That the property has been appraised at a figure in excess of its true Value in money or
2. The property has been assessed against the wrong person, or
3. Procedural requirements have not been met.

**Listing Decisions:** Grounds for appealing "listing" decisions are

1. The property is not taxable,
2. The property has been assessed against the wrong person, or
3. Procedural requirements have not been met.

**Schedules of Values:** Orders adopting schedules, standards, and rules must be appealed on the grounds that their application will not result in the appraisal of all real property in the county at its true value in money.

## **Where are Appeals heard?**

Hearings before the Property Tax Commission are generally held in Raleigh, NC.

## **Who must appear at the Hearing?**

In order to pursue an appeal, the property owner (or his attorney) must appear at the hearings. Individual property owners are allowed (but not encouraged) to represent themselves at Commission hearings.

Corporate taxpayers must be represented at hearings by an attorney licensed to practice in NC. A trustee may appear for a trust and a "general partner" may appear for a partnership.

## **How are Hearings conducted?**

Hearings before the Property Tax Commission are "de novo" (new hearings) and are not merely a review of the hearing that was heard by the county board. In hearings involving "valuation," the county's appraisal is generally presumed to be correct. In order for a property owner to prevail, he must carry the burden of proof. Hearings are conducted under the rules of evidence as practiced in the general courts of justice of the State. All testimony is given under oath and is recorded by a court reporter. Decisions of the Commission are made in the form of an order setting forth its findings of fact and conclusions of law. Appeals from Commission decisions are to the Court of Appeals and are based on the record made at the Hearing.

Anyone desiring further information concerning the procedure for filing an appeal with the Property Tax Commission and its functions may write to the Property Tax Commission, PO Box 871, Raleigh, NC 27602 or call 919-733-7719.